

Exhibit A

Declaration of Gerald Shapiro

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Proposed Attorneys for the Debtor and Debtor in Possession

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	:
	:
BOZEL S.A.,	:
	:
Debtor.	:
-----X	

Chapter 11

Case No. 10-11802 (AJG)

**DECLARATION OF GERALD SHAPIRO IN SUPPORT OF
THE DEBTOR'S APPLICATION FOR AN ORDER AUTHORIZING
THE EMPLOYMENT AND RETENTION OF BDO CONSULTING
CORPORATE ADVISORS, LLC AS FINANCIAL ADVISOR TO THE DEBTOR**

Gerald Shapiro, being duly sworn, deposes and says:

1. I am a Managing Director of BDO Consulting Corporate Advisors, LLC ("BCCA"), which maintains offices at 135 West 50th Street, New York, NY 10020. I submit this declaration in support of the application (the "Application") of Bozel S.A., as debtor and debtor in possession ("Bozel" or the "Debtor"), for entry of an order authorizing the Debtor to employ and retain BCCA as financial advisor to the Debtor effective as of August 6, 2010.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, I would testify competently thereto.¹

3. In connection with this proposed retention, BCCA sent an e-mail to all professionals of BCCA, BDO USA, LLP (“BDO”), and their affiliates worldwide requesting information on potential relationships with the Potential Parties in Interest.² To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, neither I, nor BCCA, BDO nor any of their affiliates, partners, principals, employees, agents or subsidiaries, have any connection with the Debtor (other than in connection with this Chapter 11 case) or with their creditors, the U.S. Trustee, or any other party with an actual or potential interest in this Chapter 11 cases, or their respective attorneys or accountants, except as disclosed herein.

4. I understand that the Debtor expects to file an application to retain Greenberg Traurig, LLP (“Greenberg Traurig”) as counsel to the Debtor in this Chapter 11 case. BCCA is an affiliate of BDO. BDO is a member of BDO International Limited and forms part of the international BDO network of independent member firms. BDO USA is a client of Greenberg Traurig, and Greenberg Traurig frequently acts as outside counsel for BDO in U.S.-based litigation.

5. Additionally, the sole director of the Debtor is the Managing Director of BDO Limited, a BVI Business Company, which is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

¹ Certain of the disclosures herein relate to matters within the knowledge of other professionals at BCCA and are based on information provided by them.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

6. In respect of this Chapter 11 case and matters related thereto, BCCA, BDO, and their affiliates are not employed by, and have not been employed by, any entity other than the Debtor.

7. From time to time, BCCA, BDO, or certain of their affiliates may be engaged to provide services to certain creditors of the Debtor and various other parties that are adverse to the Debtor in this Chapter 11 case; however, any such engagements will relate to matters that are unrelated to this Chapter 11 case. As described above, BCCA has undertaken a detailed search to determine, and to disclose, whether it or its affiliates are providing or have provided, services to any significant creditor, equity security holder, insider or other party-in-interest in such unrelated matters. The search has not identified any such relationships.

8. BCCA, BDO, and their affiliates provide services in connection with numerous cases, proceedings and transactions unrelated to this Chapter 11 case. These unrelated matters involve numerous attorneys, financial advisors and creditors, some of which may be claimants or parties with actual or potential interests in these cases, or may represent such parties.

9. Personnel from BCCA, BDO, and their affiliates may have business associations with certain creditors of the Debtor unrelated to this Chapter 11 case. In addition, in the ordinary course of its business, BCCA, BDO, and their affiliates may engage counsel or other professionals in unrelated matters who now represent, or who may in the future represent, creditors or other interested parties in this case.

10. To the best of my knowledge, neither I nor any BDO or BCCA personnel are holders of any of the Debtor's debt or equity securities.

11. BCCA submits that it and its affiliates, including BDO, hold no adverse interest as to the matters for which it has been employed by the Debtor. Certain individuals affiliated with BCCA, BDO, and their affiliates may render services to the Debtor on a part-time basis, while others have been and/or will continue to be engaged full-time. To the extent such individuals are employed on a part-time basis, BCCA submits that there are no simultaneous or prospective engagements existing which would constitute a conflict or adverse interest as to the matters for which it has been employed by the Debtor.

12. BCCA and certain of its affiliates provide services and advice specifically in the areas of restructuring and distressed debt. As a result, BCCA and certain of its affiliates have and may in the future represent certain interested parties in matters wholly unrelated to this Chapter 11 case, either individually or as part of representation of a committee of creditors or interest holders.

13. Despite the efforts described above to identify and disclose BCCA's connections with Potential Parties in Interest in this Chapter 11 case, if BCCA discovers additional information that requires disclosure, BCCA will file a supplemental disclosure with the Court.

14. The Debtor does not owe BCCA any amount for services performed or expenses incurred prior to August 6, 2010; thus, BCCA is not a prepetition creditor of the Debtor.

15. BCCA reserves the right to supplement this Declaration in the event that BCCA discovers any facts bearing on matters described in this Declaration regarding BCCA's employment by the Debtor.

I declare pursuant to 26 U.S.C. §1746, that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: New York, New York
September 7, 2010

/s/ Gerald Shapiro
GERALD SHAPIRO